(EIN)	oyer i	identification number	Return You're Correcting
Name	a lant	your trade name) EAST CENTRAL COMMUNITY COLLEGE	Check the type of return you're correcting.
14411	y proc.	your dade marie)	X 941
Trade	nam	ne (if any)	941-SS
Addr	953	P.O. BOX 129	Check the ONE quarter you're correcting.
		Number Street Suite or room number	X 1: January, February, March
		DECATUR MS 39327	2: April, May, June
	TH	City State ZIP code	3: July, August, September
	. 1	Foreign country name Foreign province/country Foreign postal code	4: October, November, December
nade	ion.	eparate Instructions before completing this form. Use this form to correct errors you form 941 or 941-SS. Use a separate Form 941-X for each quarter that needs Type or print within the boxes. You MUST complete all five pages. Don't attach this m 941 or 941-SS unless you're reclassifying workers; see the instructions for line 42.	Enter the calendar year of the quarter you're correcting.
	1: 8	Select ONLY one process. See page 6 for additional guidance, including information	
	-	on how to treat employment tax credits and social security tax deferrals.	Enter the date you discovered errors.
		Adjusted employment tax return. Check this box if you underreported tax amounts. Also check this box if you overreported tax amounts and you would like to use the adjustment process to correct the errors. You must check this box if you're correcting both underreported and overreported tax amounts on this form. The amount shown on line 27, if less than zero, may only be applied as a credit to your Form 941, Form 941-SS, or Form 944 for the tax period in which you're filling this form.	01 / 31 / 2022 (MM / DD / YYYY)
X	2.	Claim. Check this box if you overreported tax amounts only and you would like to use the claim process to ask for a refund or abatement of the amount shown on line 27. Don't check this box if you're correcting ANY underreported tax amounts on this form.	
Part 2		Complete the certifications.	
	W 4 1 1 1	I certify that I've filed or will file Forms W-2, Wage and Tax Statement, or Forms Was required.	A STATE OF THE PARTY OF THE PAR
	used	e: If you're correcting underreported tax amounts only, go to Part 3 on page 2 and skip ling amounts, for purposes of the certifications on lines 4 and 5, Medicare tax doesn't include A to correct overreported amounts of Additional Medicare Tax unless the amounts we stment is being made for the current year.	dditional Modicore Tay Form 044 V
		If you checked line 1 because you're adjusting overreported federal income tax, soci Medicare Tax, check all that apply. You must check at least one box. certify that:	al security tax, Medicare tax, or Additional
	□a	I repaid or reimbursed each affected employee for the overcollected federal income to year and the overcollected social security tax and Medicare tax for current and prior y security tax and Medicare tax overcollected in prior years, I have a written statement for or she hasn't claimed (or the claim was rejected) and won't claim a refund or credit for	ears. For adjustments of employee social
			only I couldn't find the effected ampleyees as
			al Medicare Tax that I didn't withhold from
		f you checked line 2 because you're claiming a refund or abatement of overreported for Medicare tax, or Additional Medicare Tax, check all that apply. You must check at least certify that:	ederal income tax, social security tax, one box.
] a	social security tax and Medicare tax overcollected in prior years, I have a written state that he or she hasn't claimed (or the claim was rejected) and won't claim a refund or c	ment from each affected ampleyee stating
	b	I have a written consent from each affected employee stating that I may file this claim tax and Medicare tax. For refunds of employee social security tax and Medicare tax of written statement from each affected employee stating that he or she hasn't claimed (or refund or credit for the overcollection.	for the employee's share of social security
]•	The claim for social security tax and Medicare tax is for the employer's share only. I co affected employee didn't give me a written consent to file a claim for the employee's s or each affected employee didn't give me a written statement that he or she hasn't claim a refund or credit for the overcollection.	hare of encial con with the and Madicare tou
	X d	 The claim is for federal income tax, social security tax, Medicare tax, or Additional Medicare tax, o	dicare Tax that I didn't withhold from

Name	(not your trade name)	Employer iden	ntifica	tion number (EIN)	Correcting quarter 1 (1, 2, 3, 4)			
EAST	CENTRAL COMMUNITY COLLEGE	C.					Correcting calendar year (YYYY) 2021	
Part	3 Enter the corrections for the	nis quarter. If any l	ine de	oesn't apply, leav	ve it	blank.		
		Column 1 Total corrected amount (for ALL employees)	- 1	Column 2 Amount originally reported or as previously corrected (for ALL employees)	=	Column 3 Difference (If this amount is a negative number, use a minus sign.)		Column 4 Tax correction
6.	Wages, tips, and other compensation (Form 941, line 2)				=	use a minus sign.)		n Calumn 1 when you ns W-2 or Forms W-2c.
7.	Federal income tax withheld from wages, tips, and other compensation (Form 941, line 3)		- [-1	=	(1)	Copy Column 3 here ▶	
8.	Taxable social security wages (Form 941 or 941-SS, line 5a,		-		=		× 0.124*=	
9.	Column 1) Qualified sick leave wages*					If you're correcting your emp	loyer share only, u	se 0.062. See instructions.
	(Form 941 or 941-SS, line 5a(i), Column 1)	* Use line 9 only for qualifie	– L d sick te	eve wages paid after Marc	= h 31, 2	020, for leave taken before A	× 0.062 ≈ pril 1, 2021.	61
10.	Qualified family leave wages* (Form 941 or 941-SS, line 5a(li), Column 1)		-		=		× 0.062 =	
		* Use line 10 only for qualifi	ed family	y leave wages paid after M	arch 3	, 2020, for leave taken befor	e April 1, 2021.	
11.	Taxable social security tips (Form 941 or 941-SS, line 5b, Column 1)		=		=	:11	× 0.124* =	
12.	Taxable Medicare wages & tips (Form 941 or 941-SS, line 5c, Column 1)		-[=	If you're correcting your emp	× 0.029* =	90 U.VOZ. Sea manuchons.
13.	Taxable wages & tips subject to				* 16	you're correcting your empk	oyer share only, us	e 0.0145. See instructions.
10.	Additional Medicare Tax withholding (Form 941 or 941-SS, line 5d)		13	* Certain wages	= and tip	s reported in Column 3 shou	× 0.009* =	by 0.009. See instructions.
14.	Section 3121(q) Notice and Demand—Tax due on unreported tips (Form 941 or 941-SS, line 5f)		= [=		Copy Column 3 here ▶	
15.	Tax adjustments (Form 941 or 941-SS, lines 7 through 9)		-	5.	=	T X	Copy Column 3 here ▶	
16.	Qualified small business payroll tax credit for increasing research activities (Form 941 or 941-SS, line 11a; you must attach Form 8974)		+[=		See instructions	
17.	Nonrefundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021 (Form 941 or 941-SS, line 11b)		- [=		See Instructions	
18a.	Nonrefundable portion of employee retention credit (Form 941 or 941-SS, line 11c)	158369 64	- [0 00	-	158369 64	See instructions	-158369 64
18b.	Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 11d)	3.1	- [=		See instructions	
18c.	Nonrefundable portion of COBRA premium assistance credit (Form 941 or 941-SS, line 11e)		-[4.4	=		Sea instructions	4
18d.	Number of Individuals provided COBRA premium assistance (Form 941 or 941-SS, line 11f)		-[=	-		
19.	Special addition to wages for federal income tax	1 ·	- [- 51	-		See instructions	
20.	Special addition to wages for social security taxes		- [=		See instructions	
21.	Special addition to wages for Medicare taxes		- [=		See instructions	

Name (not your trade name)					Employer Iden	tifica	tion number (EIN)	Correcting quarter 1 (1, 2, 3, 4)		
EAST	CENTRAL COMMUNITY COLLEGE				1			Correcting	g calendar year (YYYY) 2021	
Part	3: Enter the corrections for the	is quarter. If any li	ne	doesn	't apply, leav	e it i	blank. (continued)	1		
		Column 1			lumn 2		Column 3		Column 4	
		Total corrected amount (for ALL employees)	-	report	nt originally led or as usly corrected L employees)	-	Difference (If this amount is a negative number, use a minus sign.)		Tax correction	
22.	Special addition to wages for Additional Medicare Tax	0.00	-			=		See Instructions		
23.	Combine the amounts on lines 7 th	rough 22 of Column 4			11.2.10	5.5	4. 90.1711.40		-158369 64	
24.	Deferred amount of social		Ĺ		VO A 9 W S = 5 -			See		
	security tax* (Form 941 or 941-SS, line 13b)	* Use this ine to correct the en	ploye	r deferral fo	or the second quarter	of 2020	and the employer and employe	instructions	hard and fourth quarters of 2020.	
25.	Refundable portion of credit for qualified slick and family leave wages for leave taken before April 1, 2021 (Form 941 or 941- SS, line 13o)		-			=		See Instructions		
26a.	Refundable portion of employee retention credit (Form 941 or 941-SS, line 13d)	1302347 96	-		0,00	=	1302347 96	See Instructions	-1302347 96	
26b.	Refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 13e)		4		4.1	=		See instructions		
26c.	Refundable portion of COBRA premium assistance credit (Form 941 or 941-SS, line 13f)		ب			=		See instructions	-	
27.	Total. Combine the amounts on lin If line 27 is less than zero: If you checked line 1, this is the				credit to your	Form	941 or 941-SS for the	tax period	-1460717 60	
	filing this form. (If you're curre								in Milen you're	
	 If you checked line 2, this is to 	ne amount you want re	efun	ded or	abated.					
	If line 27 is more than zero, the pay, see Amount you owe in the	is is the amount you e instructions.	ow	e. Pay f	this amount by	the ti	ime you file this return	. For inform	ation on how to	
28,	Qualified health plan expenses allocable to qualified sick leave wages for leave taken before April 1, 2021 (Form 941 or 941- SS, line 19)		5			=.				
29.	Qualified health plan expenses allocable to qualified family leave wages for leave taken before April 1, 2021 (Form 941 or 941-SS, line 20)		-			=				
30.	Qualified wages for the employee retention credit (Form 941 or 941-SS, line 21)	2086739 43	-		0 00	=	2086739 43			
31a.	Qualified health plan expenses for the employee retention credit (Form 941 or 941-SS, line 22)		-			-				
31b.	Check here if you're eligible for solely because your business is a				In the third o	r fou	rth quarter of 2021			
32.	Credit from Form 5884-C, line 11, for this quarter* (Form 941 or 941-SS, line 23)	* Use line 32 to correct only	- the s	econd, th	erd, and fourth quar	=	2020, and the first quarter of	2021.		

Next =

Name	(not your trade name)	707		Employer ide	ntifica	tion number (EIN)	Correcting quarter 1 (1, 2, 3, 4)
EAST	CENTRAL COMMUNITY COLLEGE						Correcting calendar year (YYYY) 2021
Part	3: Enter the corrections for the	his quarter, If any	line do	esn't apply, lea	ve it	blank. (continued)	
		Column 1 Total corrected amount (for ALL employees)	pi	Column 2 mount originally ported or as reviously corrected or ALL employees)		Column 3 Difference (If this amount is a negative number, use a minus sign.)	
33a.	Qualified wages paid March 13 through March 31, 2020, for the employee retention credit* (Form 941 or 941-SS, line 24)	* Use line 33a to correct		ond quarter of 2020.	=		
33b.	Deferred amount of the employee share of social security tax included on Form 941 or 941-SS, line 13b* (Form 941 or 941-SS, line 24)	Use line 33b to correct	- Conly the third	and fourth quarters of	2020.		
34.	Qualified health plan expenses allocable to wages reported on Form 941 or 941-SS, line 24* (Form 941 or 941-SS, line 25)	* Use line 34 to correct of		nd quarter of 2020.] =		
Cautio	on: Lines 35-40 apply only to quarter	s beginning after Ma	arch 31, 2	021.			
35.	Qualified sick leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 23)] - [4] =		
36.	Qualified health plan expenses allocable to qualified sick leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 24)]-[] =		
37,	Amounts under certain collectively bargained agreements allocable to qualified sick leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 25)]-[] =		
38.	Qualified family leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 26)]-[- Sc] =		
39.	Qualified health plan expenses allocable to qualified family leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 27)	÷]-[-\$	=		
40,	Amounts under certain collectively bargained agreements allocable to qualified family leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 28)	A] - [] =		

Name (not your trade	name) COMMUNITY COLLEGE	Employer Identification number (EIN)	Correcting quarter 1 (1, 2, 3, 4) Correcting calendar year (YYYY)
market for the property of	n your corrections for this quarter.		2021
41. Check your ur	here if any corrections you entered on a linderreported and overreported amounts on line here if any corrections involve reclassified		
Anerorgin	al 941 filing, it was determined the company	qualified for the Employee Retention Credit.	
Under penalties of accompanying sch	perjury, I declare that I have filed an original Form nedules and statements, and to the best of my kno on all information of which preparer has any know	n 941 or Form 941-SS and that I have examined this according and belief, it is true, correct, and complete. D	fjusted return or claim, including eclaration of preparer (other than
	your pe here	Print your name here Print your title here	thew Andrews Horney
	Date 6/13/2022	Best daytime phone	251-660-0888
Paid Preparer	Use Only	Check if you're	self-employed
reparer's name	Wilfreda Niederhofer	PTIN	P02536907
reparer's signatur	е	Date	1 1
irm's name (or you self-employed)	EJ Saad, PC	EIN	
Address	PO Box 851207	Phone	251-660-0888
City	Mobile	State AL ZIP code	36685

Worksheet 1. Credit for Qualified Sick and Family Leave Wages and the Employee Retention Credit

Keep for Your Records



If you pai Step 2, a retention didn't pay	ne how id both o nd Step credit to y any qu	you will complete this worksheet qualified sick and family leave wages and qualified wages for purposes of the employee reten 3. If you paid qualified sick and family leave wages this quarter but you didn't pay any qualifie his quarter, complete Step 1 and Step 2. If you paid qualified wages for purposes of the emploalified sick and family leave wages this quarter, complete Step 1 and Step 3.	tion cre ed wage byee rel	dit this quarter, con es for purposes of t lention credit this o	mplete Step 1, he employee uarter but you
Step 1.		Determine the employer share of social security tax this quarter after it is reduced to and any credit to be claimed on Form 5884-C and/or Form 5884-D	y any o	credit claimed on	Form 8974
	1a	Enter the amount of social security tax from Form 941, Part 1, line 5a, column 2		316739.28	
	1b	Enter the amount of social security tax from Form 941, Part 1, line 5b, column 2		010700.20	
				216720 20	
	10	Add lines 1a and 1b		316739.28 158369.64	
	1d	Multiply line 1c by 50% (0.50)	10	158509.04	
	10	If you're a third-party payer of sick pay that isn't an agent and you're claiming credits for amounts paid to your employees, enter the employer share of social security tax included on Form 941, Part 1, line 8 (enter as a positive number)	1e		
	11	Subtract line 1e from line 1d	11	158369.64	
	19	If you received a Section 3121(q) Notice and Demand during the quarter, enter the amount of the employer share of social security tax from the notice		202010000	
	1h	Employer share of social security tax. Add lines 1f and 1g			158369.64
	11	Enter the amount from Form 941, Part 1, ine 11s (credit from Form 8974)	1i		
	11	Enter the amount to be claimed on Form 5884-C, line 11, for this quarter			
	1(0)	Enter the amount to be claimed on Form 5884-D, line 12, for this quarter			
	1k	Total nonrefundable credits already used against the employer share of social	11/0		
		security tax. Add lines 1i, 1i, and 1i(i)		1k	
	11	Employer share of social security tax remaining. Subtract line 1k from line 1h		11	158369.64
		Flavore the state and dentity heavy smalls			
tep 2.	2a	Figure the sick and family leave credit Qualified sick leave wages reported on Form 941, Part 1, line 5a(i), column 1	0-		
	2a(i)	Qualified sick leave wages included on Form 941, Part 1, line 5c, but not included on Form 941, Part 1, line 5a(l), column 1, because the wages reported on that line were limited by			
		the social security wage base	2a(i)		
	2a(ii)	Total qualified sick leave wages. Add lines 2a and 2a(i)	2a(ii)		
	2a(iii)	Qualified sick leave wages excluded from the definition of employment under section			
		3121(b)	2a(ili)		
	2b	Qualified health plan expenses allocable to qualified sick leave wages (Form 941, Part 3,	2b		
	2c	line 19) Employer share of Medicare tax on qualified sick leave wages. Multiply line 2a(ii) by 1.45% (0.0145)			
		(0.0145)	2c		
	2d	Credit for qualified sick leave wages. Add lines 2a(ii), 2a(iii), 2b, and 2c		2d	2
	2e	Qualified family leave wages reported on Form 941, Part 1, line 5a(ii), column 1	2e		
	2e(i)	Qualified family leave wages included on Form 941, Part 1, line 5c, but not included on Form 941, Part 1, line 5a(ii), column 1, because the wages reported on that line were limited by the social security wage base	2010		
	2e(ii)	Total qualified family leave wages. Add lines 2e and 2e(i)			
	Andrew Control	Qualified family leave wages excluded from the definition of employment under section	2e(II)	_	
	Ze(iii)	3121(b)	2e(iii)		
	2f	Qualified health plan expenses allocable to qualified family leave wages (Form 941, Part 3,			
	Or all	line 20)	2f		
	2g	Employer share of Medicare tax on qualified family leave wages. Multiply line 2e(ii) by	90		
	2h	1.45% (0.0145) Credit for qualified family leave wages. Add lines 2e(ii), 2e(iii), 2f, and 2g	29		
	To Take	. 19 프로마트 - CONTROL (19 CONTROL CO		2h	_
	2i	Credit for qualified sick and family leave wages. Add lines 2d and 2h		2i	
	2 j	Nonrefundable portion of credit for qualified sick and family leave wages. Enter the smaller of line 11 or line 2i, Enter this amount on Form 941, Part 1, line 11b		2j	
	2k	Refundable portion of credit for qualified sick and family leave wages, Subtract		-1	
		line 2j from line 2l and enter this amount on Form 941, Part 1, line 13c		2k	
		e			
tep 3.	За	Figure the employee retention credit Qualified wages (excluding qualified health plan expenses) for the employee retention credit (Form 941, Part 3, line 21)	за	2086739.43	
	3b	Qualified health plan expenses allocable to qualified wages for the employee retention	12		
	Web.	credit (Form 941, Part 3, line 22)		0000700 40	
	3c	Add lines 3a and 3b	3c	2086739.43	4400747
	3d	Retention credit. Multiply line 3c by 70% (0.70)		3d	1460717.6
	3e	Enter the amount of the employer share of social security tax from Step 1, line 11	3e	158369.64	7,000
	3f	Enter the amount of the nonrefundable portion of the credit for qualified sick and family		4.0	
		leave wages from Step 2, line 2	3f		
	3g	Subtract line 3f from line 3e	3g	158369.64	
	3h	Nonrefundable portion of employee retention credit. Enter the smaller of line 3d or line 3d. Enter this amount on Form 941, Part 1, line 11c		-	158369.64
	•	line 3g. Enter this amount on Form 941, Part 1, line 11c		3h	***************************************
	3i	Refundable portion of employee retention credit. Subtract line 3h from line 3d and enter this amount on Form 941, Part 1, line 13d		3i	1302347.9

Case 3:25-cv-00280-HTW-LGI Document 1-1 Filed 04/18/25 Page 7 of 20

(EIN)		identificati	ion number				Return You're Correcting
Nam	e fan	t your trade	EAST CENTRAL CO	MMUNITY COL	LEGE		Check the type of return you're correcting.
Mean	e (no	t your trade	name)		5000		X 941
Trad	e nar	me (if any)					☐ 941-SS
Add	ess	P.O. BO	X 129				Check the ONE quarter you're correcting.
	7	Number	Street			Suite or room number	1: January, February, March
		DECATL	JR		MS	39327	🔀 2: April, May, June
		City			State	ZIP code	3: July, August, September
							4: October, November, December
made correc	on tion.	separate in Form 941	nstructions before complet 1 or 941-SS. Use a sepa print within the boxes. You 941-SS unless you're recla	ing this form. Usrate Form 941	I-X for each	quarter that needs	quarter you're correcting.
Part	1:	Select ON	NLY one process. See page	6 for additiona	i guidance, ir	cluding information	
T	-		treat employment tax cre				Enter the date you discovered errors.
ш	14	Also chec adjustme both unde line 27, if	demployment tax return. Click this box if you overreported the emergence of the emergence and overreported and overreported less than zero, may only be add for the tax period in which	d tax amounts a ors. You must ch tax amounts on applied as a cre-	and you would neck this box i this form. The dit to your For	like to use the f you're correcting amount shown on	(MM / DD / YYYY)
X	2.	Claim. Cl	heck this box if you overrept process to ask for a refund eck this box if you're correcti	orted tax amoun	ts only and yo	hown on line 27.	
Part	2:	Complet	te the certifications.				*
	Not tax use adju	te: If you're amounts, and to com- ustment is	red. e correcting underreported for purposes of the certifica ect overreported amounts being made for the current ecked line 1 because you a Tax, check all that apply.	tax amounts on tions on lines 4 of Additional M year, re adjusting ov	ly, go to Part and 5, Medicaledicare Tax	3 on page 2 and skip are tax doesn't includ- unless the amounts	W-2c, Corrected Wage and Tax Statement, lines 4 and 5. If you're correcting overreported e Additional Medicare Tax. Form 941-X can't be weren't withheld from employee wages or an ocial security tax, Medicare tax, or Additional
		yea	ir and the overcollected soci	al security tax ar vercollected in a	nd Medicare to prior years, I ha	ax for current and price ave a written statemen	e tax or Additional Medicare Tax for the current or years. For adjustments of employee social not from each affected employee stating that he for the overcollection.
		eac	adjustments of social secur th affected employee didn't or im a refund or credit for the o	give me a writter	icare tax are for statement th	or the employer's sha at he or she hasn't cla	re only. I couldn't find the affected employees or timed (or the claim was rejected) and won't
			e adjustment is for federal inc ployee wages.	come tax, social	security tax, I	Medicare tax, or Addit	ional Medicare Tax that I didn't withhold from
		If you che Medicare I certify th	tax, or Additional Medical	e claiming a ref re Tax, check a	fund or abate Il that apply.	ment of overreporter You must check at lea	d federal income tax, social security tax, st one box.
		soc	ial security tax and Medicare	tax overcollect	ed in prior year	rs. I have a written sta	tax and Medicare tax. For claims of employee atement from each affected employee stating r credit for the overcollection.
		b. I ha tax writ	we a written consent from ea and Medicare tax. For refun	ach affected employee ected employee	oloyee stating	that I may file this clair	im for the employee's share of social security covercollected in prior years, I also have a d (or the claim was rejected) and won't claim a
		affe or e	cted employee didn't give m	ne a written cons 't give me a writ	sent to file a cl	alm for the employee	couldn't find the affected employees, or each s share of social security tax and Medicare tax, claimed (or the claim was rejected) and won't
	×		claim is for federal income to	ax, social secur	ity tax, Medica	are tax, or Additional N	Medicare Tax that I didn't withhold from

Name	(not your trade name)		Employer Iden	tifica	tion number (EIN)	Correcting quarter 2 (1, 2, 3, 4)		
EAST	CENTRAL COMMUNITY COLLEGE				Correcting calendar y			calendar year (YYYY) 2021
Part	3: Enter the corrections for the	nis quarter. If any I	ine	doesn't apply, leav	e it	blank,	-	
		Column 1 Total corrected amount (for ALL employees)		Column 2 Amount originally reported or as previously corrected (for ALL employees)	-	Column 3 Difference (If this amount is a negative number, use a minus sign.)		Column 4 Tax correction
6.	Wages, tips, and other compensation (Form 941, line 2)		-	(or rain or	=	ase a mines signif		in Column 1 when you rms W-2 or Forms W-2c.
7.	Federal income tax withheld from wages, tips, and other compensation (Form 941, line 3)	1	1				Copy Column 3 here ►	
8.	Taxable social security wages (Form 941 or 941-SS, line 5a,		,,,		-		× 0.124* =	
	Column 1)	-				if you're correcting your emp		se 0.062. See instructions.
9.	Qualified sick leave wages* (Form 941 or 941-SS, line 5a(i), Column 1)	Like Ver Control on Miles	_		=		× 0.062 =	
10.	Qualified family lance managed	Ose and a only for qualifie	C SICK	leave wages paid after Marc	n 31, 2	O2U, for leave taken before A	prii 1, 2021.	
10.	Qualified family leave wages* (Form 941 or 941-SS, line 5a(ii),	- 18	-		=		× 0.062 =	
	Column 1)	* Use line 10 only for qualifi	ed fan	nily leave wages paid after M	arch 3	1, 2020, for leave taken befor	re April 1, 2021.	
11.	Taxable social security tips (Form 941 or 941-SS, line 5b, Column 1)		-		-		2-0203-	
	541 or 541-55, line 50, Column 1)	-				If you're correcting your emp	× 0.124" =	use 0.062. See instructions.
12.	Taxable Medicare wages & tips (Form				=			
	941 or 941-SS, line 5c, Column 1)					you're correcting your emple	× 0.029* =	e 0.0145 See instructions
13.	Taxable wages & tips subject to Additional Medicare Tax withholding (Form 941 or	li .	-	1641	=	s reported in Column 3 shou	× 0.009*=	
160	941-SS, line 5d)			Certain wages	auco nh	s reported in Column 3 shou	ian toe moropied	by 0.009. See instructions.
14.	Section 3121(q) Notice and Demand—Tax due on unreported tips (Form 941 or 941-SS, line 5f)	619	-		9		Copy Column 3 here ►	
15.	Tax adjustments (Form 941 or 941-SS, lines 7 through 9)		-		=		Copy Column 3 here ►	1.1
16.	Qualified small business payroll tax credit for increasing research activities (Form 941 or 941-SS, line 11a; you must attach Form 8974)		-		=		See instructions	
17.	Nonrefundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021 (Form 941 or 941-SS, line 11b)		4		-		Sea Instructions	
18a.	Nonrefundable portion of employee retention credit (Form 941 or 941-SS, line 11c)	173826 82	8	0,00	=	173826 82	See Instructions	-173826 82
18b.	Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 11d)		-		=		See instructions	
18c.	Nonrefundable portion of COBRA premium assistance credit (Form 941 or 941-SS, line 11e)		-		=		See instructions	J. Tak
18d.	Number of individuals provided COBRA premium assistance (Form 941 or 941-SS, line 11f)		-		=			
19.	Special addition to wages for federal income tax		_		=		See Instructions	
20.	Special addition to wages for social security taxes		=		=		See Instructions	
21.	Special addition to wages for Medicare taxes		-		=		See instructions	

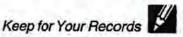
Name	(not your trade name)	Employer iden	tifica	tion number (EIN)	Correcting quarter 2 (1, 2, 3, 4)				
EAST	CENTRAL COMMUNITY COLLEGE				Correcting calendar year (YYY) 2021				
Pari	3: Enter the corrections for the	his quarter. If any l	ine (doesn't apply, leav	e it	blank. (continued)			
		Column 1 Total corrected amount (for ALL employees)	_	Column 2 Amount originally reported or as previously corrected (for ALL employees)	_	Column 3 Difference (if this amount is a negative number, use a minus sign.)		Column 4 Tax correction	
22.	Special addition to wages for Additional Medicare Tax		-		=		See instructions		
23.	Combine the amounts on lines 7 th	rough 22 of Column 4		and a constant		4,111,110,1014	100 1.5	-173826 82	
24.	Deferred amount of social				VE.		See		
	security tax* (Form 941 or 941-SS, line 13b)	* Use this line to correct the en	nploye	deferral for the second quarter	of 2020	and the employer and employe	instructions	and and tourth quarters of 2020.	
25.	Refundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021 (Form 941 or 941- SS, line 13c)		-		•	1 2 2 2	See instructions		
26a.	Refundable portion of employee retention credit (Form 941 or 941-SS, line 13d)	1359174 94	٠	0 00	=	1359174 94	See instructions	-1359174 , 94	
26b.	Refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 13e)		-		=		See Instructions	-:=1	
26c.	Refundable portion of COBRA premium assistance credit (Form 941 or 941-SS, line 13f)		-		=		See Instructions		
27.	Total. Combine the amounts on lin If line 27 is less than zero: • If you checked line 1, this is the				 Form	941 or 941-SS for the	tax period l	n which you're	
	filing this form. (If you're curre	ently filing a Form 944	Em,	ployer's ANNUAL Fed	eral 1	Tax Return, see the in	structions.)	ii iiiidii yod id	
	 If you checked line 2, this is to 								
	If line 27 is more than zero, to pay, see Amount you owe in the	nis is the amount you e instructions.	owe	. Pay this amount by	the ti	ime you file this return	, For informa	ation on how to	
28.	Qualified health plan expenses allocable to qualified sick leave wages for leave taken before April 1, 2021 (Form 941 or 941- SS, line 19)		-						
29.	Qualified health plan expenses allocable to qualified family leave wages for leave taken before April 1, 2021 (Form 941 or 941-SS, line 20)				•	i.			
30.	Qualified wages for the employee retention credit (Form 941 or 941-SS, line 21)	2190002 51	=	0 . 00	=	2190002 51			
31a.	Qualified health plan expenses for the employee retention credit (Form 941 or 941-SS, line 22)		-		=				
31b.	Check here if you're eligible for solely because your business is a	the employee retem recovery startup bu	tion sine	credit in the third o	r fou	rth quarter of 2021			
32.	Credit from Form 5884-C, line 11, for this quarter* (Form 941 or 941-SS, line 23)	* Use line 32 to correct only	- the se	scond, third, and fourth quart	= ers of 2	2020, and the first quarter of	2021.		

Next -

Name	(not your trade name)			Employer ide	ntificat	ion number (EIN)	Correcting quarter 2 (1, 2, 3, 4)
EAST	CENTRAL COMMUNITY COLLEGE						Correcting calendar year (YYYY) 2021
Part	33 Enter the corrections for the	his quarter. If any	line doe	sn't apply, lea	ve it l	olank, (continued)	
		Column 1 Total corrected amount (for ALL employees)	rej	Column 2 nount originally ported or as eviously corrected r ALL employees)	-	Column 3 Difference (If this amount is a negative number, use a minus sign.)	
33a.	Qualified wages paid March 13 through March 31, 2020, for the employee retention credit* (Form 941 or 941-SS, line 24)	* Use line 33a to correct	only the seco	nd quarter of 2020.	=		
33ъ.	Deferred amount of the employee share of social security tax included on Form 941 or 941-SS, line 13b* (Form 941 or 941-SS, line 24)	* Use line 33b to correct	only the third	and fourth quarters of	= 2020.		
34.	Qualified health plan expenses allocable to wages reported on Form 941 or 941-SS, line 24* (Form 941 or 941-SS, line 25)	* Use line 34 to correct of		d quarter of 2020.	=		
Cautio	on: Lines 35-40 apply only to quarter	s beginning after Ma	arch 31, 20	021.			
35.	Qualified sick leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 23)]-[] -		in the second
36,	Qualified health plan expenses allocable to qualified sick leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 24)]-[-	, I	
37.	Amounts under certain collectively bargained agreements allocable to qualified sick leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 25)	4]-[- 16] =		
38.	Qualified family leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 26)]-[-		
39,	Qualified health plan expenses allocable to qualified family leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 27)	*]-[=	4	
40.	Amounts under certain collectively bargained agreements allocable to qualified family leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 28)]-[=		

Name (not your trace	de name)	Employer Identification number (EIN)	Correcting quarter 2 (1, 2, 3, 4)
	ain your corrections for this quarter.		2021
41. Chec your 42. Chec 43. You	ck here if any corrections you entered on a underreported and overreported amounts on ick here if any corrections involve reclassified must give us a detailed explanation of how		
Part 5: Sign I Under penalties accompanying staxpayer) is base	nere. You must complete all five pages of perjury, I declare that I have filed an original For chedules and statements, and to the best of my d on all information of which preparer has any known that the period of the period o	s of this form and sign it. orm 941 or Form 941-SS and that I have examined this a knowledge and belief, it is true, correct, and complete. Denowledge.	Hhew Andrews Horney
Paid Preparer	Use Only	Check if you're	e self-employed
reparer's name	Wilfreda Niederhofer	PTIN	P02536907
reparer's signati		Date	1 1
irm's name (or yo self-employed)	EJ Saad, PC	EIN	
Address	PO Box 851207	Phone	251-660-0888
City	Mobile	State AL ZIP code	36685

Worksheet 2. Employee Retention Credit for the Second Quarter of 2021 Only (Wages Paid After March 31, 2021, and Before July 1, 2021)



Determine how you will complete this worksheet. (If you're a third-party payer, you must complete this worksheet for each client for which it is applicable, on a client-by-client basis.) If you paid qualified wages after March 31, 2021, and before July 1, 2021, for purposes of the employee retention credit, complete Step 1 and Step 2. If you're claiming a credit for qualified sick and family leave wages in the second quarter of 2021 for leave taken before April 1, 2021, complete Worksheet 1 before starting this worksheet. Caution: Use Worksheet 4 to figure the employee retention credit for qualified wages pald in the third and fourth quarters of 2021. Step 1. Determine the employer share of social security tax for the second quarter of 2021 after it is reduced by any credit claimed on Form 8974 and any credit to be claimed on Form 5884-C and/or Form 5884-D If you completed Worksheet 1 for the second quarter of 2021 to claim a credit for qualified sick and family leave wages for leave taken before April 1, 2021, enter the amount from Worksheet 1, Step 1, line 11, and go to Step 2. If you're not claiming a credit for qualified sick and family leave wages for leave taken before April 1, 2021, continue by completing lines 15. In help and the not of Step 2. 1a lines 1b-1n below and then go to Step 2 . Enter the amount of social security tax from Form 941, Part 1, line 5a, column 2 1b 1b 347653.64 Enter the amount of social security tax from Form 941, Part 1, line 5b, column 2 1c 10 1d Add lines 1b and 1c 347653.64 1d Multiply line 1d by 50% (0.50) 10 173826.82 11 19 173826.82 If you received a Section 3121(q) Notice and Demand during the quarter, enter the amount of the employer share of social security tax from the notice 1h 1i Employer share of social security tax. Add lines 1g and 1h 173826.82 11 1k 11 Total nonrefundable credits already used against the employer share of social security tax. Add lines 1j, 1k, and 1l 1m Employer share of social security tax remaining. Subtract line 1m from line 11 1n 173826.82 in Step 2. Figure the employee retention credit for the second quarter of 2021 Caution: The total amount included on lines 2a and 2b can't exceed \$10,000 per employee. Qualified wages (excluding qualified health plan expenses) for the employee retention credit (Form 941, Part 3, line 21) 2a 2190002.51 Qualified health plan expenses allocable to qualified wages for the employee retention credit (Form 941, Part 3, line 22) 2b 2h 2c Add lines 2a and 2b 2190002.51 **2d** Retention credit. Multiply line 2c by 70% (0.70) 1533001.76 2d 2e Enter the amount of the employer share of social security tax from Step 1, line 1a, or, if 173826.82 applicable, Step 1. line 1n Enter any second quarter amount of the nonrefundable portion of the credit for qualified sick and family leave wages for leave taken before April 1, 2021, from Worksheet 1, Step 2, lice 3 2f 2, line 2j **2**g Subtract line 2f from line 2e 173826,82 Nonrefundable portion of employee retention credit. Enter the smaller of line 2d or line 2g. Enter this amount on Form 941, Part 1, line 11c 2h 173826.82 Refundable portion of employee retention credit. Subtract line 2h from line 2d and enter this amount on Form 941, Part 1, line 13d 21 1359174.94 21

(EIN)	identification number	Return You're Correcting Check the type of return you're correcting.
Name (no	t your trade name) EAST CENTRAL COMMUNITY COLLEGE	X 941
Trade na	me (if any)] 941-SS
Address	P.O. BOX 129	Check the ONE quarter you're correcting.
Address	Number Street Suite or room number	1: January, February, March
	DECATUR ms 39327	2: April, May, June
	City State ZIP code	X 3: July, August, September
	Foreign country name Foreign province/county Foreign postal code	4: October, November, December
made on correction form to Fo	separate instructions before completing this form. Use this form to correct errors you Form 941 or 941-SS. Use a separate Form 941-X for each quarter that needs Type or print within the boxes. You MUST complete all five pages. Don't attach this rm 941 or 941-SS unless you're reclassifying workers; see the instructions for line 42.	quarter you're correcting.
Part 1:	Select ONLY one process. See page 6 for additional guidance, including information on how to treat employment tax credits and social security tax deferrals.	Enter the date you discovered errors.
□ 1.	Adjusted employment tax return. Check this box if you underreported tax amounts. Also check this box if you overreported tax amounts and you would like to use the adjustment process to correct the errors. You must check this box if you're correcting both underreported and overreported tax amounts on this form. The amount shown on line 27, if less than zero, may only be applied as a credit to your Form 941, Form 941-SS, or Form 944 for the tax period in which you're filling this form.	01/31/2022 (MM/DD/YYYY)
X 2.	Claim. Check this box if you overreported tax amounts only and you would like to use the claim process to ask for a refund or abatement of the amount shown on line 27. Don't check this box if you're correcting ANY underreported tax amounts on this form.	
Part 2:	Complete the certifications.	
□ 3.	I certify that I've filed or will file Forms W-2, Wage and Tax Statement, or Forms as required.	W-2c, Corrected Wage and Tax Statement,
use adj	te: If you're correcting underreported tax amounts only, go to Part 3 on page 2 and skip amounts, for purposes of the certifications on lines 4 and 5, Medicare tax doesn't includ do to correct overreported amounts of Additional Medicare Tax unless the amounts ustment is being made for the current year. If you checked line 1 because you're adjusting overreported federal income tax, so Medicare Tax, check all that apply. You must check at least one box. I certify that:	e Additional Medicare Tax. Form 941-X can't be weren't withheld from employee wages or an
	a. I repaid or reimbursed each affected employee for the overcollected federal income year and the overcollected social security tax and Medicare tax for current and price security tax and Medicare tax overcollected in prior years, I have a written statement or she hasn't claimed (or the claim was rejected) and won't claim a refund or credit	r years. For adjustments of employee social at from each affected employee stating that he
	b. The adjustments of social security tax and Medicare tax are for the employer's share each affected employee didn't give me a written statement that he or she hasn't claim a refund or credit for the overcollection.	e only. I couldn't find the affected employees or imed (or the claim was rejected) and won't
1	 The adjustment is for federal income tax, social security tax, Medicare tax, or Addit employee wages. 	onal Medicare Tax that I didn't withhold from
5.	If you checked line 2 because you're claiming a refund or abatement of overreporte Medicare tax, or Additional Medicare Tax, check all that apply. You must check at least certify that:	d federal income tax, social security tax, st one box.
	I repaid or reimbursed each affected employee for the overcollected social security social security tax and Medicare tax overcollected in prior years, I have a written st that he or she hasn't claimed (or the claim was rejected) and won't claim a refund or	tement from each affected employee stating
	b. I have a written consent from each affected employee stating that I may file this clatax and Medicare tax. For refunds of employee social security tax and Medicare tax written statement from each affected employee stating that he or she hasn't claime refund or credit for the overcollection.	m for the employee's share of social security
	The claim for social security tax and Medicare tax is for the employer's share only. affected employee didn't give me a written consent to file a claim for the employee' or each affected employee didn't give me a written statement that he or she hasn't claim a refund or credit for the overcollection.	s share of social security tax and Medicare tay
X		Medicare Tax that I didn't withhold from

Name (not your trade name) EAST CENTRAL COMMUNITY COLLEGE					Employer Ide	ntifica	ation number (EIN)	Correcting quarter 3 (1, 2, 3, 4) Correcting calendar year (YYYY) 2021		
Part	6: Enter the corrections for the	his quarter. If any	line	doesn'	t apply, lea	ve it	blank,	-	2021	
		Column 1 Total corrected amount (for ALL employees)	-	Amount reporte previou	t originally of or as usly corrected Lemployees)		Column 3 Difference (If this amount is a negative number, use a minus sign.)		Column 4 Tax correction	
6.	Wages, tips, and other compensation (Form 941, line 2)		-		= 9 11	=		Use the amount prepare your For	in Column 1 when you ms W-2 or Forms W-2c,	
7.	Federal income tax withheld from wages, tips, and other compensation (Form 941, line 3)		-] -		Copy Column 3 here ▶		
8,	Taxable social security wages (Form 941 or 941-SS, line 5a, Column 1)		-			-		× 0.124* =		
9.	Qualified sick leave wages*						If you're correcting your em		ise 0.062. See instructions.	
	(Form 941 or 941-SS, line 5a(i), Column 1)	* Use line 9 only for qualific	- ed sick	leave wage	es paid after Marc	= ch 31, 2	2020, for leave taken before	× 0.062 =		
10.	Qualified family leave wages* (Form 941 or 941-SS, line 5a(ii), Column 1)		-		×	-		× 0.062 =		
11.	Taxable social security tips (Form	* Use line 10 only for qualif	ied far	nily leave w	rages paid after M	larch 3	1, 2020, for leave taken befo	re April 1, 2021,		
	941 or 941-SS, line 5b, Column 1)		7		•	=	f you're correcting your emp	× 0.124* =	sa (1.062) San instantisan	
12.	Taxable Medicare wages & tips (Form 941 or 941-SS, line 5c, Column 1)	- 71	-		4.3=	=		× 0.029*=		
13.	Taxable wages & tips subject to Additional Medicare Tax withholding (Form 941 or 941-SS, line 5d)		-		* Certain wages	=	you're correcting your emples reported in Column 3 should be r	× 0.009*=		
14.	Section 3121(q) Notice and Demand—Tax due on unreported tips (Form 941 or 941-SS, line 5f)		-			=		Copy Column 3 here ▶	,	
15.	Tax adjustments (Form 941 or 941-SS, lines 7 through 9)		4		-4	=		Copy Column 3 here ▶		
16.	Qualified small business payroll tax credit for increasing research activities (Form 941 or 941-SS, line 11a; you must attach Form 8974)		4		(4)	=	1.1	See instructions		
17.	Nonrefundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021 (Form 941 or 941-SS, line 11b)		9			=		See instructions		
18a.	Nonrefundable portion of employee retention credit (Form 941 or 941-SS, line 11c)	38727 95	-		0 00	=	38727 , 95	See instructions	-38727 95	
18b.	Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 11d)		-			=		See instructions		
18c.	Nonrefundable portion of COBRA premium assistance credit (Form 941 or 941-SS, line 11e)		-	17.		-		See instructions	1.21	
18d.	Number of individuals provided COBRA premium assistance (Form 941 or 941-SS, line 11f)		=			=				
19.	Special addition to wages for federal income tax		=			-		See		
20.	Special addition to wages for social security taxes		-			=		See instructions		
21.	Special addition to wages for Medicare taxes		- 1			=		See instructions		

	e (not your trade name)			Employer ide	ntifica	tion number (EIN)	And the second second	quarter 3 (1, 2, 3, 4
EAS	T CENTRAL COMMUNITY COLLEG	E					Correctin	g calendar year (YYYY)
Pa	13: Enter the corrections for	this quarter. If any	line do	esn't annly less	in it	blook (overtie and)		2021
		Column 1	mie do	Column 2	ve it	Column 3	-	
24		Total corrected amount (for ALL employees)	P	mount originally eported or as reviously corrected or ALL employees)	=	Difference (if this amount is a negative number, use a minus sign.)		Column 4 Tax correction
22.	Special addition to wages for Additional Medicare Tax		-[=	7-27	See Instructions	il a
23.	Combine the amounts on lines 7 t	hrough 22 of Column 4		M				-38727 95
24.	Deferred amount of social security tax* (Form 941 or	- Containing	- [10170000	=		See	-36727 , 75
	941-SS, line 13b)	*Use this line to correct the en	nployer det	erral for the second quarter	of 2020	and the employer and employer	instructions deferral for the ti	and fourth quarters of 2020.
25,	Refundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021 (Form 941 or 941- SS, line 13c)		= [e	= ,1	See instructions	
26a,	Refundable portion of employee retention credit (Form 941 or 941-SS, line 13d)	1449193 01	- [0 . 00	•	1449193 01	See instructions	-1449193 01
26b.	Refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 13e)		- [=		See instructions	
26c,	Refundable portion of COBRA premium assistance credit (Form 941 or 941-SS, line 13f)		- [=		See instructions	
27.	Total. Combine the amounts on lin	es 23 through 26c of C	olumn -		÷			
	 If you checked line 1, this is t filling this form. (If you're curre 	he amount you want a ently filing a Form 944,	oplied a	s a credit to your F	orm S	941 or 941-SS for the	tax period in	which you're
	 If you checked line 2, this is t 	he amount you want re	funded	or abated.		and the ma	aucquis.)	
	If line 27 is more than zero, the pay, see Amount you owe in the	nis is the amount you e instructions,	owe. Pa	ay this amount by t	he tin	ne you file this return.	For Informa	tion on how to
28.	Qualified health plan expenses allocable to qualified sick leave wages for leave taken before April 1, 2021 (Form 941 or 941- SS, line 19)		•E	- X.J	=			
29.	Qualified health plan expenses allocable to qualified family leave wages for leave taken before April 1, 2021 (Form 941 or 941-SS, line 20)		- [= [
30.	Qualified wages for the employee retention credit (Form 941 or 941-SS, line 21)	2125601 30	- <u>[</u>	0 00	= [2125601 30		
31a,	Qualified health plan expenses for the employee retention credit (Form 941 or 941-SS, line 22)		- E		= [- i		
	Albert Best of the Park of the	the employee waters		lit in the third or		h annatan at ooks		
16.	Check here if you're eligible for solely because your business is a	recovery startup bus	iness	in the third or	Tourt	n quarter of 2021		

Name	(not your trade name)			Employer ide	entifica	tion number (EIN)	Correcting quarter 3 (1, 2, 3, 4
EAST CENTRAL COMMUNITY COLLEGE							Correcting calendar year (YYYY)
							2021
Fall	3: Enter the corrections for t			the first of the second	eve it	blank. (continued)	
		Column 1 Total corrected amount (for ALL employees)	Arrep	Column 2 nount originally norted or as wiously corrected r ALL employees)		Column 3 Difference (If this amount is a negative number, use a minus sign.)	*
33a.	Qualified wages paid March 13 through March 31, 2020, for the employee retention credit*]-E] =		
	(Form 941 or 941-SS, line 24)	* Use line 33a to correct	only the secon	nd quarter of 2020.			
33b.	Deferred amount of the employee share of social security tax included on Form]-[=		
	941 or 941-SS, line 13b* (Form 941 or 941-SS, line 24)	* Use line 33b to correct	only the third	and fourth quarters of	2020.		
34.	Qualified health plan expenses allocable to wages reported on Form 941 or 941-SS, line 24*] - E	4	=		
	(Form 941 or 941-95, line 25)	* Use line 34 to correct o	nly the second	quarter of 2020.			
Cautle	on: Lines 35-40 apply only to quarter	s beginning after Ma	rch 31, 20	21.			
35,	Qualified sick leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 23)] - [=		
36.	Qualified health plan expenses allocable to qualified sick leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 24)]-[- 4] •		
37.	Amounts under certain collectively bargained agreements allocable to qualified sick leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 25)] , [4.] =	<u>.</u>	
38.	Qualified family leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 26)] - [16.5] -		
39.	Qualified health plan expenses allocable to qualified family leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 27)]-[is:	=		
40.	Amounts under certain collectively bargained agreements allocable to qualified family leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 28)]-[=	**	

Paid Preparer Use Only Preparer's name Preparer's signature Firm's name (or yours if self-employed) PO Box 851207 Address 251-660-0888 Phone Mobile City AL 36685 State ZIP code Page 5 Form 941-X (Rev. 7-2021)

Worksheet 4. Employee Retention Credit for Third and Fourth Quarters of 2021 Only (Qualified Wages Paid After June 30, 2021)

Keep for Your Records



2i	Nonrefundable portion of employee retention credit. Enter the smaller of line 2d or line 2g. Enter this amount on Form 941, Part 1, line 11c. Refundable portion of employee retention credit. Subtract line 2h from line 2d and enter this amount on Form 941, Part 1, line 13d.			2h	38727.95
2h	Nonrefundable portion of employee retention credit. Enter the smaller of line 2d or	-			
2g	Subtract line 2f from line 2e	20	38727.95		
21	Enter any amount of the nonrefundable portion of the credit for qualified sick and family leave wages for leave taken after March 31, 2021, from Worksheet 3, Step 2, line 2r	26			
2e	Enter the amount of the employer share of Medicare tax from Step 1, line 1a, or, if applicable, Step 1, line 1g	20	38727.95		
	\$50,000 per quarter			2d	1487920.96
20	Add lines 2a and 2b	2c	2125601.3		
26	Qualified health plan expenses allocable to qualified wages for the employee retention credit (Form 941, Part 3, line 22)	2b			
2a	Qualified wages (excluding qualified health plan expenses) for the employee retention credit (Form 941, Part 3, line 21)	2a	2125601.3		
	Figure the employee retention credit Caution: The total amount included on lines 2a and 2b can't exceed \$10,000 per employee each quarter.				
ıg	Employer share of Medicare tax. Add lines 1e and 1f			19	38727.95
	If you received a Section 3121(q) Notice and Demand during the quarter, enter the amount of the employer share of Medicare tax from the notice	1f	,		
17			38727.95		
	amounts paid to your employees, enter the employer share of Medicare tax included on Form 941, Part 1, line 8 (enter as a positive number)	1d			
1c	Multiply line 1b by 50% (0.50)	10	38727.95		
16	Enter the amount of Medicare tax from Form 941, Part 1, line 5c, column 2	1b	77455.90	10	
1a	If you completed Worksheet 3 to claim a credit for qualified sick and family leave wages for leave taken after March 31, 2021, enter the amount from Worksheet 3, Step 1, line 11, and go to Step 2. If you're not claiming a credit for qualified sick and family leave wages for leave taken after March 31, 2021, continue by completing lines 15-16 below and then go			10	
1 1 1 1 2 2 2 2	ia ib ic id ie if g	Determine the employer share of Medicare tax If you completed Worksheet 3 to claim a credit for qualified sick and family leave wages for leave taken after March 31, 2021, enter the amount from Worksheet 3, Step 1, line 11, and go to Step 2. If you're not claiming a credit for qualified sick and family leave wages for leave taken after March 31, 2021, continue by completing lines 1b-1g below and then go to Step 2. If you're not claiming a credit for qualified sick and family leave wages for leave taken after March 31, 2021, continue by completing lines 1b-1g below and then go to Step 2. Enter the amount of Medicare tax from Form 941, Part 1, line 5c, column 2. Multipty line 1b by 50% (0.50) If you're a third-party payer of sick pay that isn't an agent and you're claiming credits for amounts paid to your employees, enter the employer share of Medicare tax included on Form 941, Part 1, line 8 (enter as a positive number). Subtract line 1d from line 1c If you received a Section 3121(q) Notice and Demand during the quarter, enter the amount of the employer share of Medicare tax. Add lines 1e and 1f Figure the employer retention credit Caution: The total amount included on lines 2a and 2b can't exceed \$10,000 per employee each quarter. Qualified wages (excluding qualified health plan expenses) for the employee retention credit (Form 941, Part 3, line 21) Qualified health plan expenses allocable to qualified wages for the employee retention credit (Form 941, Part 3, line 22) Add lines 2a and 2b Retention credit. Multiply line 2c by 70% (0.70). If you qualify for the employee retention credit solely because your business is a recovery startup business, don't enter more than \$50,000 per quarter Enter the amount of the employer share of Medicare tax from Step 1, line 1a, or, if applicable, Step 1, line 1g Enter any amount of the employer share of Medicare tax from Step 1, line 1a, or, if applicable, Step 1 line 2r Subtract line 2f from line 2e	Determine the employer share of Medicare tax If you completed Worksheet 3 to claim a credit for qualified sick and family leave wages for leave taken after March 31, 2021, enter the amount from Worksheet 3, Step 1, line 11, and go to Step 2. If you're not claiming a credit for qualified sick and family leave wages for leave taken after March 31, 2021, continue by completing lines 1b–1g below and then go to Step 2. Enter the amount of Medicare tax from Form 941, Part 1, line 5c, column 2. 1b Multiply line 1b by 50% (0.50). 1c If you're a third-party payer of slok pay that isn't an agent and you're claiming credits for amounts paid to your employees, enter the employer share of Medicare tax included on Form 941, Part 1, line 8 (enter as a positive number). 1d Subtract line 1d from line 1c If you received a Section 3121(q) Notice and Demand during the quarter, enter the amount of the employer share of Medicare tax from the notice. 1f Figure the employee retention credit Caution: The total amount included on lines 2a and 2b can't exceed \$10,000 per employee each quarter. Qualified wages (excluding qualified health plan expenses) for the employee retention credit (Form 941, Part 3, line 21). 2a Qualified health plan expenses allocable to qualified wages for the employee retention credit (Form 941, Part 3, line 22). 2b Add lines 2a and 2b. 2c Retention credit. Multiply line 2c by 70% (0.70). If you qualify for the employee retention credit solely because your business is a recovery startup business, don't enter more than \$50,000 per quarter. 2e Enter the amount of the employer share of Medicare tax from Step 1, line 1a, or, if applicable, Step 1, line 1g Enter the amount of the employer share of Medicare tax from Step 1, line 1a, or, if applicable, Step 1, line 1g Enter the amount of the nonrefundable portion of the credit for qualified sick and family leave wages for leave taken after March 31, 2021, from Worksheet 3, Step 2, line 2r	Determine the employer share of Medicare tax If you completed Worksheet 3 to claim a credit for qualified sick and family leave wages for leave taken after March 31, 2021, enter the amount from Worksheet 3, Step 1, line 11, and go to Step 2. If you're not claiming a credit for qualified sick and family leave wages for leave taken after March 31, 2021, continue by completing lines 1b-1g below and then go to Step 2. Benter the amount of Medicare tax from Form 941, Part 1, line 5c, column 2. 1b 77455.90 Multiply line 1b by 50% (0.50) 1c 1c 1f you're a third-party payer of sick pay that isn't an agent and you're claiming credits for amounts paid to your employees, enter the employer share of Medicare tax included on Form 941, Part 1, line 8 (enter as a positive number) 1d 38727.95 If you received a Section 3121(q) Notice and Demand during the quarter, enter the amount of the employer share of Medicare tax from the notice 1f you received a Section 3121(q) Notice and Demand during the quarter, enter the amount of the employer share of Medicare tax from the notice 1f Employer share of Medicare tax. Add lines 1e and 1f Figure the employee retention credit Caution: The total amount included on lines 2a and 2b can't exceed \$10,000 per employee each quarter. Caualified wages (excluding qualified health plan expenses) for the employee retention credit (Form 941, Part 3, line 21) Caudified health plan expenses allocable to qualified wages for the employee retention credit (Form 941, Part 3, line 22) Add lines 2a and 2b 2c by 70% (0.70). If you qualify for the employee retention credit solely because your business is a recovery startup business, don't enter more than \$50,000 per quarter Enter the amount of the employer share of Medicare tax from Step 1, line 1a, or, if applicable, Step 1, line 1g Enter any amount of the employer share of Medicare tax from Worksheet 3, Step 2, line 2r Subtract line 2f from line 2e	Determine the employer share of Medicare tax If you completed Worksheet 3 to claim a credit for qualified sick and family leave wages for leave taken after March 31, 2021, enter the amount from Worksheet 3, Step 1, line 11, and go to Step 2. If you're not claiming a credit for qualified sick and family leave wages for leave taken after March 31, 2021, continue by completing lines 10–1g below and then go to Step 2 Enter the amount of Medicare tax from Form 941, Part 1, line 5g, column 2 Multiply line 1b by 50% (0.50) If you're a third-party payer of sick pay that isn't an agent and you're claiming credits for amounts paid to your employees, enter the employer share of Medicare tax included on Form 941, Part 1, line 8 (enter as a positive number) If you received a Section 3121(q) Notice and Demand during the quarter, enter the amount of the employer share of Medicare tax from the notice Employer share of Medicare tax. Add lines 1e and 1f Figure the employee retention credit Caution: The total amount included on lines 2a and 2b can't exceed \$10,000 per employee each quarter. Cualified wages (excluding qualified health plan expenses) for the employee retention credit (Form 941, Part 3, line 21) Add lines 2a and 2b Retention credit. Multiply line 2c by 70% (0.70). If you qualify for the employee retention credit socially because your business is a recovery startup business, don't enter more than \$50,000 per quarter Enter the amount of the employer share of Medicare tax from Step 1, line 1a, or, if applicable, Step 1, line 1g Enter any amount of the nonrefundable portion of the credit for qualified sick and family leave wages for leave taken after March 31, 2021, from Worksheet 3, Step 2, line 2g Subtract line 2f from line 2e

Document 1-1

Filed 04/18/25

Page 19 of 20

Check Form for Common Errors & Reminders

(Rev. January 2021)

Power of Attorney and Declaration of Representative

OMB No. 1545-015	50
For IRS Use Only	y
Received by:	
Name	
Telephone	
Function	
- /	

Department of the Treasury Internal Revenue Service Go to www.irs.gov/Form2848 for	Name					
Part I Power of Attorney	Caution: A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored					
for any purpose other than representation before the IRS		Function				
1 Taxpayer Information. Taxpayer must sign and date this form on	and the contract of the contra	Date / /				
Taxpayer name and address	Taxpayer identification number(s)	7 T				
East Central Community College						
PO Box 129 Decatur, MS 39327	Daytime telephone number Plan r	number (if applicable)				
hereby appoints the following representative(s) as attorney(s)-in-fact: 2 Representative(s) must sign and date this form on page 2, Part II						
Name and address	CAF No. 0315-05746R					
EJ Saad, PC/Matthew Andrews	PTIN P02528906					
PO Box 851207	Telephone No. 251-660-0888					
Mobile, AL 36685	Fax No.					
Check if to be sent copies of notices and communications	Check if new: Address Telephone No.	Fax No.				
Name and address	CAF No. PTIN Telephone No. Fax No.					
Check if to be sent copies of notices and communications	Check if new: Address Telephone No.					
Name and address	CAF No. PTIN Telephone No. Fax No.					
(Note: IRS sends notices and communications to only two representatives.) Name and address						
(Note: IRS sends notices and communications to only two representatives.) to represent the taxpayer before the Internal Revenue Service and perform 3 Acts authorized (you are required to complete line 3), Except for inspect my confidential tax information and to perform acts I can representative(s) shall have the authority to sign any agreements, representative to sign a return).	n the following acts: or the acts described in line 5b, I authorize my repress perform with respect to the tax matters described	Fax No. entative(s) to receive and below. For example, my				
Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)		Period(s) (if applicable) see instructions)				
Payroli	941 2	020 thru 2021				
Payroll	941-X 2	2020 thru 2021				
Specific use not recorded on the Centralized Authorization F CAF, check this box. See Line 4. Specific Use Not Recorded on C.						
5a Additional acts authorized. In addition to the acts listed on line 3 at instructions for line 5a for more information): ☐ Access my IRS re ☐ Authorize disclosure to third parties; ☐ Substitute or add	ecords via an Intermediate Service Provider;	following acts (see				

For Privacy Act and Paperwork Reduction Act Notice, see the instructions.

Other acts authorized:

Cat. No. 11980J

Form 2848 (Rev. 1-2021)

Form 2848 (Rev. 1-2021)	Page 2
b Specific acts not authorized. My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or otherwise entity with whom the representative(s) is (are) associated) Issued by the government in respect of a federal tax liability. List any other specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b):	
Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this form. If you do not want to revoke a p power of attorney, check here	rior
 Taxpayer declaration and signature. If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partnership representative (or designated individual, if applicable), executor, receiver, administrator, trustee, or individual other than thetal I certify I have the legal authority to execute this form on behalf of the taxpayer. IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAY 	partner, xpayer,
Paut Steen 6/13/2022 President Signature Date Title (if applicable)	
3. Breat Gresory Print name Print name of taxpayer from line 1 if other than individual	**********
Part II Declaration of Representative	
Under penalties of perjury, by my signature below I declare that:	
I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service;	
I am subject to regulations in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;	
I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and	
I am one of the following:	
a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.	
b Certified Public Accountant—a holder of an active license to practice as a certified public accountant in the jurisdiction shown below.	
c Enrolled Agent—enrolled as an agent by the IRS per the requirements of Circular 230.	
d Officer—a bona fide officer of the taxpayer organization.	
e Full-Time Employee—a full-time employee of the taxpayer.	
f Family Member—a member of the taxpayer's immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or	-
g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice by the IRS is limited by section 10.3(d) of Circular 230).	
h Unenrolled Return Preparer—Authority to practice before the IRS is limited. An unenrolled return preparer may represent, provided the preparer and signed the return or claim for refund (or prepared if there is no signature space on the form); (2) was eligible to sign the return or claim for refund; (3) has a valid PTIN; and (4) possesses the required Annual Filing Season Program Record of Completion(s). See Special I and Requirements for Unenrolled Return Preparers in the instructions for additional information.	or Rules
k Qualifying Student or Law Graduate—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business accounting student, or law graduate working in a LITC or STCP. See instructions for Part II for additional information and requirements.	
r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before Internal Revenue Service is limited by section 10.3(e)).	
▶ IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2.	THE
Note: For designations d_f_enter your title_position_or relationship to the taxpaver in the "Licensing jurisdiction" column.	

Note: For designa	tions d-r, enter your ti	tie, position, or relationship to th	ic taxpayer art the Licensing juniodiction colonia	T
Designation— Insert above letter (a-r).	Licensing jurisdiction (State) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable)	Signature	Date
a	AL	1672E47A	9/2/2	3/10/2022
a	MS	103151	1972	03/10/2022
			10	
				2848 (Rev. 1-2021)
			Form 4	040 (Kev. 1-2021)